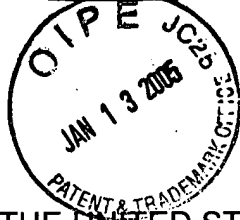


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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Chang-Won KANG et al.

Confirmation No.: 6973

Appl. No. : 10/748,239

Group Art Unit : 2863

Filed : December 31, 2003

Examiner : Nghiem, Michael P.

For : METHOD FOR MEASURING THE ABSOLUTE STEERING ANGLE OF
STEERING SHAFT FOR VEHICLE USING TABLE

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
U.S. Patent and Trademark Office
220 20th Street S.
Customer Window, Mail Stop Issue Fee
Crystal Plaza Two, Lobby, Room 1B03
Arlington VA 22202

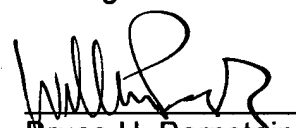
Sir :

In response to the Notice of Allowability, mailed by the Patent and Trademark Office on November 15, 2004 and to the Statement of Reasons for Allowance attached thereto, Applicants wish to clarify the record with respect to the basis for the patentability of claims in the present application. In this regard, while Applicants do not disagree with the Examiner's indication that certain identified features are not disclosed by the references, Applicants submit that each of the claims in the present application recite a particular combination of features, and that the basis for patentability of each of these claims is based on the totality of the particular features recited therein.

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Should there be any questions, the Examiner is invited to contact the undersigned at the below-listed telephone number.

Respectfully submitted,
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